Supreme Court, U. S.
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MICHAEL RODAK, JR., CLERK

IN THE

Supreme Court of the United States

OCTOBER TERM, 1977

No. 77-899

CARL MILLER, ET AL., *Appellants*

v.

THE HONORABLE GERALD HEFFERNAN,
STATE TAX COMMISSIONER, *Appellee.*

ON APPEAL FROM THE SUPREME COURT OF CONNECTICUT

APPELLEE'S OBJECTION TO MOTION FOR LEAVE TO FILE BRIEF AMICUS CURIAE

CARL R. AJELLO
Attorney General

30 Trinity Street
Hartford, Connecticut 06115

RALPH G. MURPHY
Assistant Attorney General

92 Farmington Avenue
Hartford, Connecticut 06115

Attorneys for Appellee

RICHARD K. GREENBERG
Assistant Attorney General

92 Farmington Avenue
Hartford, Connecticut 06115

Of Counsel

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Pursuant to this Court's Rule 42, Appellee hereby objects to the motion of the Connecticut Legal Fund for leave to file a brief as amicus curiae. Appellee has not consented to this filing and objects to the motion for leave to file for several reasons.

First, appellants are adequately represented. The appellants and their counsel are fully qualified to represent their own immediate interest and that of others who may be interested in the resolution of this appeal.

Secondly, Connecticut Legal Fund cannot contribute any new aspect or facet to this appeal. Their presence would only unduly complicate the proceeding. The issues in this case are

clear and well defined. As an amicus curiae, the Connecticut Legal Fund does not possess any unique ability or knowledge which is outside the expertise of the parties.

Finally, Connecticut Legal Fund has no clear and compelling interest in this case other than the general reason of "representing the interest of the public" (Amicus Curiae Motion P. II); they are not a party to nor do they represent a party in any other proceeding concerning this tax. In view of the more compelling and personal interest of the appellants their brief will contain a complete and exhaustive argument on the issues presented rendering any other briefs unnecessary.

Respectfully submitted,

CARL R. AJELLO
Attorney General
30 Trinity Street
Hartford, Connecticut 06115

RICHARD K. GREENBERG
Assistant Attorney General
92 Farmington Avenue
Hartford, Connecticut 06115

Of Counsel

RALPH G. MURPHY
Assistant Attorney General
92 Farmington Avenue
Hartford, Connecticut 06115

PROOF OF SERVICE

I, Ralph G. Murphy, one of the Attorneys for the Appellee herein, and a member of the Bar of the Supreme Court of the United States, hereby certify that on the 13th day of January, 1978, I served a copy of the foregoing Motion to Dismiss or Affirm on counsel of record for the Appellants and Counsel for Connecticut Legal Fund herein by mailing a copy, with first class postage prepaid, addressed to counsel of record at their post office addresses.

RALPH G. MURPHY
Assistant Attorney General